

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, August 30, 2016, 2016 at 1:00 P.M.

PRESENT:

COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER WILLIAM C. LEE, VICE-CHAIR
COMMISSIONER GREG GRAVES

ALSO PRESENT:

Dianne Orcutt, Utah County Attorney's Office	Tod Smith, Utah County Assessor's Office
Emily Gillingwater, Utah County Clerk/Auditor's Office	Peter Jeppsen, Utah County Assessor's Office
Jim Stevens, Utah County Assessor's Office	Burt Harvey, Utah County Clerk/Auditor's Office
Vicky Westergard, Utah County Clerk/Auditor's Office	

Commissioner Ellertson welcomed all present and the meeting began at 1:01 P.M. The following items were addressed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD DECEMBER 8, 2015.

2. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD JUNE 28, 2016.
Commissioner Graves made the motion to approve agenda item Nos. 1 and 2. The motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: None

3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 8/23/2016

Commissioner Ellertson questioned serial number 32:061:0001 on page 74 of the report. Peter Jeppsen explained this item by saying there were 4 industrial parcels in which the \$1,100,000 appraisal was for all four parcels. Commissioner Ellertson explained that in the notes section, it comments on evidence of a \$3,000,000 value. Peter said that was for all four parcels. Commissioner Ellertson said he thought Peter had just said the \$1,100,000 was for all four parcels. Peter read the notes for the item where the \$1,763,000 is for one of the four parcels. All four parcels equaled to approximately \$3,000,000.

4. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, PREPORT DATE: 8/25/2016

5. APPROVE BOARD OF EQUALIZATION ASSESSOR INITIATED APPEALS – APPROVAL REPORT, REPORT DATE 8/26/2016

Commissioner Graves made the motion to approve the Assessor Approved Process report of 8/23/2016 and the items contained in Nos. 4 and 5. The motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee

Commissioner Graves
Nay: None

**6. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION
FOR JASON & DEENA DAWSON, SERIAL NO. 49I389:0035 FOR THE YEAR 2016**

Jim Stevens explained this property was bought in May. He said all indications by are it is their primary residence and is the only residence they own.

Commissioner Graves made the motion to approve the application for residential property exemption as stated in No. 6. The motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves**
Nay: None

Commissioner Lee made the motion to adjourn. The motion was seconded by Commissioner Graves and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves**

Nay: None

There being no further business or public comment, the meeting adjourned at 1:06 P.M. The minutes of the August 30, 2016 Board of Equalization Meeting were approved as transcribed on September 27, 2016.

UTAH COUNTY BOARD OF EQUALIZATION
Larry A. Ellertson, Chair

ATTEST:

Bryan E. Thompson
Utah County Clerk/Auditor

Recorded and transcribed by Vicky Westergard, Tax Administration Clerk.
Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn.